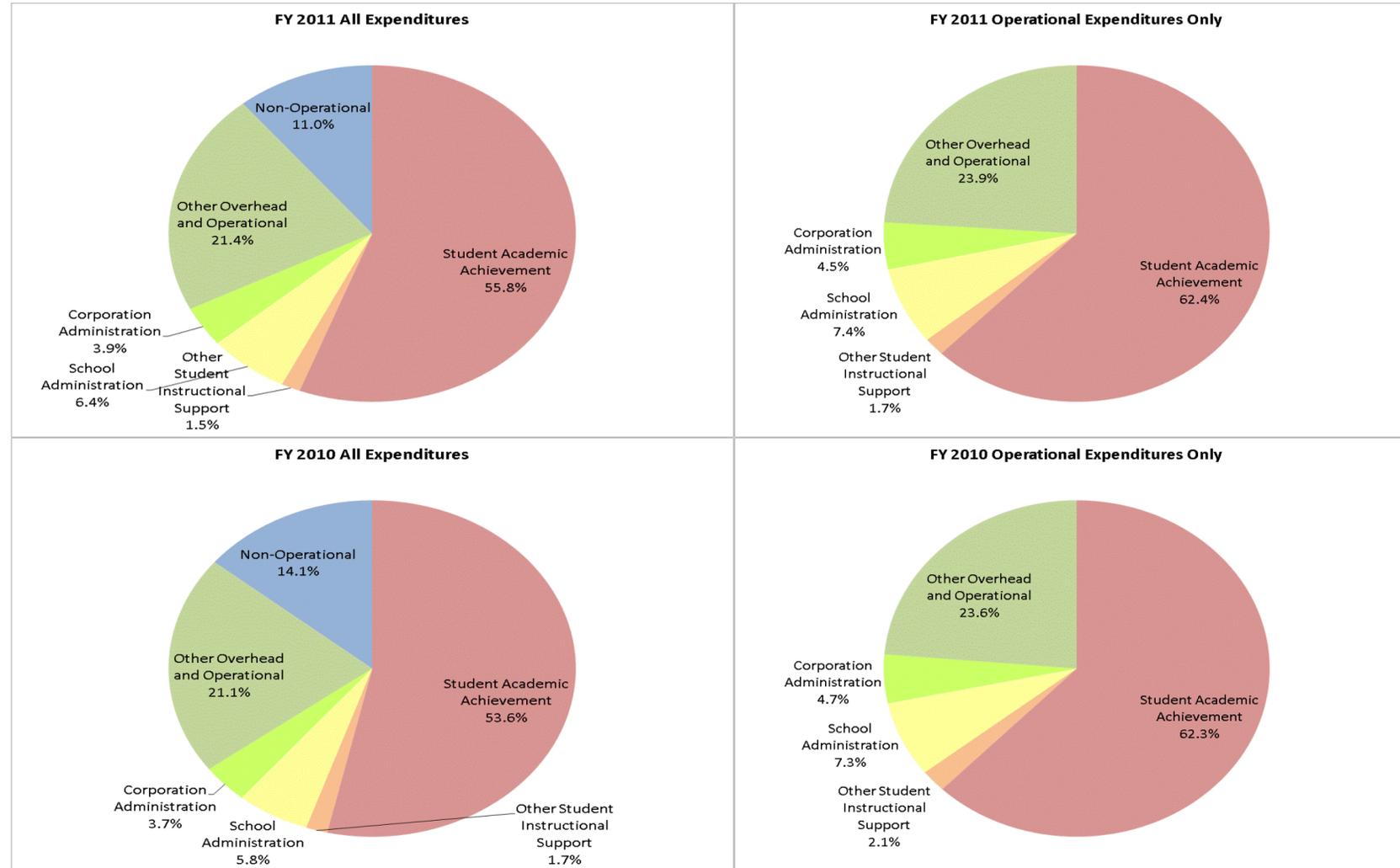


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shoals Community School Corp (5520)

Shoals Community School Corp (5520)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$3,239,485	54.9%	\$3,551,279	49.1%	\$4,445,889	53.6%	\$4,020,565	55.8%
Student Instructional Support	\$369,294	6.3%	\$535,832	7.4%	\$623,423	7.5%	\$570,295	7.9%
Overhead and Operational	\$1,358,790	23.0%	\$1,633,149	22.6%	\$2,058,830	24.8%	\$1,822,327	25.3%
Nonoperational	\$931,793	15.8%	\$1,508,155	20.9%	\$1,171,558	14.1%	\$789,558	11.0%
Grand Total	\$5,899,361		\$7,228,415		\$8,299,700		\$7,202,745	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	61.2%	56.5%	61.1%	63.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shoals Community School Corp (5520)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$19,943	\$183,391	\$171,281		> 500%	-7%
	11100 Regular Programs; Elementary	\$982,817	\$1,105,163	\$1,427,492	\$1,272,279	29%	15%	-11%
	11200 Regular Programs; Middle/Junior High	\$165,385	\$248,374	\$28,684	\$22,223	-87%	-91%	-23%
	11300 Regular Programs; High School	\$666,562	\$608,749	\$1,463,419	\$1,471,805	121%	142%	1%
	11450 Vocational Education; Consumer and Homemaking	\$985	\$945	\$1,164	\$1,175	19%	24%	1%
	11520 Vocational Education; Area School Participation	\$60,073	\$27,901			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$14,641	\$10,925	\$30,265	\$25,102	71%	130%	-17%
	12150 Gifted And Talented; High Ability Student Programs			\$31,591	\$16,870			-47%
	12210 Mental Disabilities; Mild Mental Disabilities	\$37,891	\$47,037	\$52,185	\$52,696	39%	12%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$82,178	\$116,592	\$286,041	\$285,226	247%	145%	0%
	12350 Physical Impairment; Homebound	\$36		\$139		-100%		-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others		\$2,668	\$21,046	\$13,749		415%	-35%
	12510 Culturally Different; Communication Disorders	\$26,541	\$53,038	\$58,085	\$59,611	125%	12%	3%
	12610 Learning Disability		\$10,702	\$71,561	\$49,183		360%	-31%
	12710 Equal Opportunity At Risk	\$93,709	\$4,268			-100%	-100%	
	12810 Special Education Preschool	\$35,902	\$29,932	\$40,234	\$35,641	-1%	19%	-11%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$1,040				-100%		
	14100 Summer School Programs; Elementary		\$5,461	\$6,415			-100%	-100%
	14300 Summer School Programs; High School	\$12,327	\$6,957	\$3,829		-100%	-100%	-100%
	16200 Preventive Remediation	\$30,869	\$17,185	\$5,176	\$4,352	-86%	-75%	-16%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$50,016	\$60,475			21%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$63,216	\$63,608	\$68,459	\$70,077	11%	10%	2%
	22110 Improvement of Instruction; Service Area Direction	\$45,557	\$22,194	\$20,510	\$26,246	-42%	18%	28%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$14,934	\$500	\$168	\$1,297	-91%	159%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$21,116	\$2,975	\$11,583	\$2,757	-87%	-7%	-76%
	22220 Library/Media Services; School Library	\$107,206	\$62,595	\$91,045	\$92,685	-14%	48%	2%
	22230 Library/Media Services; Audiovisual		\$273				-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$24,101	\$32,094	\$54,813	\$53,498	122%	67%	-2%
	22360 Instruction, Related Technology; Network Support	\$11,931	\$27,316	\$292,408	\$38,217	220%	40%	-87%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$61,321	\$108,353			77%
	22900 Other Support Service, Instructional Staff			\$18,255	\$24,176			32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$41,264	\$43,546	\$56,089	\$53,090	29%	22%	-5%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$109	\$341	\$46	\$501	358%	47%	> 500%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$2,091	\$21,312	\$10,461	\$8,000	283%	-62%	-24%
	26497 2007 Account Code - Teachers Retirement Fund	\$106,782	\$185,621					
Student Academic Achievement Total		\$2,649,264	\$2,778,215	\$4,445,889	\$4,020,565	52%	45%	-10%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services		\$9,007	\$1,345			-100%	-100%
	21220 Guidance Services; Counseling Services	\$45,037	\$69,976	\$70,878	\$68,178	51%	-3%	-4%
	21290 Guidance Services; Other Guidance Services	\$2,223	\$13,559	\$30,372		-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$23,471	\$26,060	\$39,327	\$40,639	73%	56%	3%
	24100 Office of The Principal	\$221,113	\$291,810	\$481,501	\$461,479	109%	58%	-4%
Student Instructional Support Total		\$291,844	\$410,411	\$623,423	\$570,295	95%	39%	-9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,348	\$12,126	\$11,211	\$13,467	-12%	11%	20%
	23150 Board of Education; Legal Services	\$5,034	\$3,673	\$1,208	\$1,155	-77%	-69%	-4%
	23160 Board of Education; Promotion Expenses	\$441	\$451	\$900	\$1,166	164%	159%	29%
	23190 Board of Education; Other Governing Body Services	\$6,656	\$3,400	\$3,400	\$3,921	-41%	15%	15%
	23210 Executive Administration; Office of The Superintendent	\$137,367	\$160,802	\$265,422	\$257,948	88%	60%	-3%
	23230 Executive Administration; Staff Relations and Negotiations		\$1,521				-100%	
	25150 Fiscal Services; Payroll Services			\$822	\$773			-6%
	25191 Other Fiscal Services; Refund of Revenue	\$10	\$1,781	\$25,928	\$25	150%	-99%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge			\$713	\$1,098			54%
	25750 Personnel Services; Health Services	\$863			\$30	-97%		
	25890 Other Technology Services			\$600				-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$325,130	\$459,252	\$650,041	\$547,212	68%	19%	-16%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shoals Community School Corp (5520)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,676	\$36,862	\$16,302	\$7,128	-26%	-81%	-56%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$78,246	\$31,677	\$16,152	\$21,973	-72%	-31%	36%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,474	\$885					
	26499 2007 Account Code - Other		\$29,562					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,188	\$3,905	\$3,298	\$4,028	-4%	3%	22%
	26700 Operation and Maintenance of Plant Services; Insurance	\$28,001	\$27,259	\$33,857	\$34,001	21%	25%	0%
	27010 Student Transportation; Service Area Direction	\$31,206	\$36,960	\$47,358	\$47,488	52%	28%	0%
	27100 Student Transportation; Vehicle Operation	\$11,056	\$22,739	\$39,493	\$30,188	173%	33%	-24%
	27200 Student Transportation; Monitoring Services	\$7,018	\$9,614	\$2,568	\$37,367	432%	289%	> 500%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$12,858	\$18,250	\$35,928	\$45,342	253%	148%	26%
	27400 Student Transportation; Purchase of School Buses	\$34,397		\$148,251		-100%		-100%
	27500 Student Transportation; Insurance on Buses	\$2,843		\$7,271	\$5,883	107%		-19%
	27700 Student Transportation; Contracted Transportation Services	\$349,649	\$411,309	\$479,833	\$471,442	35%	15%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$1,121	\$950	\$1,074	\$1,248	11%	31%	16%
	27910 Student Transportation; Bus Driver Training		\$472				-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$99,507	\$137,719	\$162,855	\$187,901	89%	36%	15%
	31400 Food Services Operations; Food Purchases	\$84,721	\$83,456	\$98,623	\$92,896	10%	11%	-6%
	31900 Other Food Services	\$7,789	\$8,205	\$5,723	\$8,648	11%	5%	51%
Overhead and Operational Total		\$1,254,598	\$1,502,828	\$2,058,830	\$1,822,327	45%	21%	-11%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$27,931	\$1,632	\$2,037	\$2,599	-91%	59%	28%
	33200 Community Recreation	\$5,419	\$5,499	\$5,448	\$5,410	0%	-2%	-1%
	33400 Athletic Coaches	\$59,401	\$66,572	\$78,561	\$85,760	44%	29%	9%
	33910 High School Band Uniforms		\$14,592				-100%	
	33930 Latch Key Kid Program	\$942				-100%		
	33990 Other Community Services; Other	\$1,860	\$1,567	\$1,691	\$1,307	-30%	-17%	-23%
	43000 Facilities Acquisition and Construction; Professional Services	\$19,830	\$538,510	\$20,316	\$700	-96%	-100%	-97%
	45100 Building Acquisition, Construction and Improvements	\$106,779	\$20,853	\$280,394	\$1,948	-98%	-91%	-99%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,432	\$16,374	\$9,487	\$1,701	-30%	-90%	-82%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,590	\$20,955	\$21,443	\$19,830	7%	-5%	-8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,434				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$336,397	\$56,784	\$56,072	\$33,045	-90%	-42%	-41%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$4,366			-100%		
	51100 Debt Services; Principal on Debt; Bonds		\$144,918	\$140,000	\$150,000		4%	7%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt				\$1,962			
	52100 Debt Services; Interest on Debt; Bonds			\$66,749	\$60,800			-9%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$209,000	\$315,000	\$130,000	\$135,000	-35%	-57%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$78,500	\$72,500			-8%
	54200 Common School Fund; Principal	\$121,125	\$277,371	\$233,276	\$199,127	64%	-28%	-15%
	54250 Common School Fund; Interest			\$47,584	\$17,869			-62%
Nonoperational Total		\$913,140	\$1,484,991	\$1,171,558	\$789,558	-14%	-47%	-33%
Prorated By Fund								
	26491 2007 Account Code - PERF		\$93,658					
	26492 2007 Account Code - Social Security	\$220,222	\$247,735					
	26493 2007 Account Code - Workmen's Compensation	\$7,577	\$11,450					
	26494 2007 Account Code - Group Insurance	\$530,998	\$642,312					
	26496 2007 Account Code - Unemployment Compensation	\$1,439	\$3,690					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$30,279	\$53,125					
Prorated By Fund Total		\$790,515	\$1,051,970					